

FOR YOUR INFORMATION!

Please Post

Activity: Fire Chiefs' Meeting

Date: March 15, 2012

Organizations Represented: Public Safety Administration
Department 1/Rocky Mount Fire
Company 3/Ferrum Fire
Company 4/Glade Hill Fire
Company 5/Callaway Fire
Company 6/Snow Creek Fire
Company 7/Boones Mill Fire
Company 8/Fork Mountain Fire
Company 9/Burnt Chimney Fire
Company 10/Scruggs Fire
Company 11/Smith Mountain Lake Fire
Company 12/Hardy Fire
Company 14/Henry Fire
Franklin County Sheriff's Office/E-911

Organizations Not Represented: Company 13/Cool Branch Fire

TOPICS OF DISCUSSION: Please find below a summary of the topics that were discussed and relevant information regarding those topics. If you have any questions, please contact your Rescue Captain or Fire Chief for details.

- The meeting was moderated by Director Daryl Hatcher. Mr. Hatcher opened the meeting by welcoming everyone and thanking them for their attendance.
- Jim Jefferson, Attorney for Franklin County, discussed the need to report stipend payments as income on your tax reports. The County asked Elizabeth K. Dillon, to clarify the rules regarding stipend payments to volunteers and the correct reporting method of such payments. It was the opinion of Ms. Dillon that stipend payments are compensation and should be reported as income by the recipient. (Attached is the entire opinion of Ms. Dillon for your review.) Mr. Jefferson reported that the County would act on Ms. Dillon's opinion and begin reporting stipend payments. It is yet to be determined the payment/report methods. Mr. Jefferson asked for questions from the group. Discussion followed and some attendees voiced questions about raising the amount of the stipend payments to offset the taxes that would be required to be paid. Mr. Hatcher advised that at this time there is no money available to increase the stipend payment. More information will be passed along as it becomes available. Attached is additional information provided by Mr. Jefferson.

- Dr. LaBarbera from LaBarbera Chiropractic & Wellness Center wanted to thank the volunteers for all they do for Franklin County. He gave each representative a certificate for a discount on services during the month of April 2012. (A copy is attached.)
- Reverend Joshua King with the Red Valley United Methodist Church presented a plan to initiate a Chaplain Response Program. Attached is the preliminary standard operating guideline submitted by Reverend King. The program's target start date is May 2012. A copy of Reverend King's business card is attached for contact information. *****The final standard operating guideline has been approved and is attached. Please place this new SOG into your Standard Operating Guideline books.**
- Melissa Cundiff with Franklin County E-911 indicated that there have been numerous changes made by volunteers to the cell phones which are making texting the calls difficult and expensive. She gave all representatives copies of the current texting list she had for each department to review and make the necessary changes.
- There was much discussion about the disregarding of responding apparatus/personnel. Currently, our Standard Operating Policy indicates that only an officer with a rank of Lieutenant or higher who is on scene or a piece of apparatus which is on scene has the authority to disregard responding apparatus/personnel. However, due to the increased number of fire alarms throughout the county but specifically in the Ferrum area this policy has been revisited. Mr. Hatcher indicated that he checked with other localities with college campuses and obtained copies of their respective standard operating guidelines regarding response to these situations. Mr. Hatcher will present the data at the next Chiefs' meeting. For more information regarding this topic, contact Billy or Mr. Hatcher.
- Mr. Hatcher advised that on March 14, 2012, he initiated an ENS test to notify each of the fire chiefs/rescue captains of upcoming short term outages of the radio system. If you are a Fire Chief or Rescue Captain and you did not get this message, contact Annette at 540-483-3091.

Meeting adjourned.

MEMORANDUM

To: Chris Whittlow, Assistant County Administrator

From: Elizabeth K. Dillon

Date: September 27, 2010

Subject: Volunteer Firefighter Stipends

You have asked for clarification with regard to the rules about volunteer firefighters and the treatment of those volunteers as employees or volunteers and the correct way to report income to them. The Internal Revenue Code (IRC) and the Fair Labor Standards Act (FLSA) differ as to how they treat these volunteers.

TREATMENT PURSUANT TO THE IRC

According to the IRS, volunteers are employees if the work they do is subject to the will and control of the payer ("common law employee"). It does not matter if they are paid on a call basis, monthly, hourly, etc. If the locality provides training and direction in how the work will be performed and equipment to perform the work, then it is likely that the IRS would view the volunteer as an employee and the locality should use a W-2 with withholding for federal income tax, social security and Medicare. The \$600 minimum does not apply because that only applies to independent contractors – not to employees.

The employer may exclude from income, minimal fringe benefits, meals for the convenience of the employer, employee discounts, achievement awards, health insurance and educational benefits. The employer can also exclude life / disability insurance if it is less than \$50,000. Workers' compensation insurance may also be excluded. Any reimbursements must be under an accountable plan where the firefighter reports actual expenses (transportation, clothing, equipment) and they are documented with receipts.

Tax relief provided by the state or locality used to be taxable, but under the Mortgage Forgiveness Debt Relief Act of 2007 and the Heroes Earnings Assistance and Relief Tax Act of 2008, reductions or abatements of state or local property or other taxes provided to volunteers may be excluded from federal gross income and social security and Medicare (FICA) tax as of January 1, 2008 and no withholding is required on the value of those benefits. These Acts also allow the locality to exclude reimbursements not under an accountable plan up to \$30 for each month of service during a calendar year for 2008, 2009 and 2010. Proposed legislation, HR 3666 / S 3136, would extend this until end of 2013 and increase the cap to \$600 a year.

TREATMENT PURSUANT TO THE FLSA

According to the FLSA, the volunteer can be a volunteer. A paid firefighter can also serve as a volunteer under certain circumstances for another agency. A volunteer can still be a

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September 27, 2010
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volunteer even if he is paid. A nominal fee, not tied to productivity and that does not exceed 20% of what a paid firefighter would receive is permitted even if the payment is per call. Also allowed are reimbursable expenses (such as a uniform allowance, cleaning allowance, cost of meals and transportation, training expenses) and reasonable benefits (such as pension plans, group insurance, length of service awards, tax relief on personal property tax).

PROPOSED LEGISLATION

Congressman David Wu (Oregon) introduced HR 5537 on June 16, 2010. This legislation, the Volunteer Firefighter Fairness Act, would allow reporting on 1099s and amend the IRC for firefighters and emergency services personnel. This legislation is currently in the House Ways and Means Committee.

CONCLUSION

Until the IRC is amended, Franklin County should abide by the IRC to avoid fines imposed under the IRC.



Issues for Firefighters

Firefighters

This discussion addresses some of the common questions we receive from firefighters and their employing organizations.

Compensation

Generally, tax laws apply to firefighters in the same manner as for other types of workers. It does not matter whether firefighters are termed "volunteers", are considered employees, or are identified by any other name, if the work they do is subject to the will and control of the payer, under the common-law rules, they are employees for Federal tax purposes. The determination of whether workers are common-law employees or independent contractors is the same for firefighters as for other workers. See IRS Publication 15, Employer's Tax Guide, for more information on determining whether a worker is a common-law employee.

Similarly, it does not matter whether they are paid on a "call" basis, monthly, hourly, etc.; or whether the worker is full-time or part-time. These payments are wages that should be reported on Form W-2, subject to withholding for Federal income tax, social security, and Medicare purposes. Employers are responsible for withholding on these wages and filing Form 941.

If a worker is a common-law employee, any amounts they receive, that are not exempt under some special provision, are reported on Form W-2 as wages to the employee. It does not matter what the payments are called.

Income Tax

Generally, all amounts employees received are taxable for Federal income tax purposes. Some fringe benefits are excluded by specific provisions of law. Some common benefits that may qualify to be excluded from include:

- Certain de minimis (minimal) fringe benefits
- Meals provided for the convenience of the employer
- Employee discounts
- Achievement awards
- Health insurance

- Educational benefits.

For more information, see IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits.

Reimbursements for expenses may be excludable from wages if they meet the accountable plan rules, discussed below.

Social Security Tax

After July 1, 1991, state and local government employees are generally subject to social security tax for wages paid unless they either (1) participate in a qualifying public retirement system, or (2) are covered by a voluntary ("Section 218") agreement between their state and the Social Security Administration. The requirements for a qualifying public retirement system are discussed in IRS Publication 963, Federal-State Reference Guide.

Your State Social Security Administrator can tell you whether a Section 218 agreement is in effect for a specific group of workers. See www.ncsssa.org for a list of State Social Security Administrators.

Medicare Tax

With few exceptions, employees (including firefighters) hired after March 31, 1986, are covered by the Medicare tax. Employees hired before that date may be exempt if they have remained in continuous employment since then.

For more information on social security and Medicare coverage rules for government employees, see IRS Publication 963, Federal-State Reference Guide.

Emergency Workers

The Internal Revenue Code provides an exception under IRC 3121(b)(6)(C) from social security and Medicare tax for a worker "serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or other similar emergency." This exception applies only for temporary workers hired in response to an unforeseen emergency. It does not apply to firefighters who work on a recurring, routine or regular basis, even if their work involves situations that may be considered emergencies, including responding to fires.

Expenses and Reimbursements

Firefighters may receive amounts that are designated as expenses for transportation, equipment, clothing, etc. In general, these are treated as taxable wages. However, if the amounts are paid under an **accountable plan**, they may be excluded from wages and no tax reporting is required. An accountable plan must:

1. Require workers to substantiate actual expenses,
2. Allow no reimbursements for unsubstantiated expenses, and
3. Require any excess reimbursements to be returned timely.

Ordinary and necessary expenses firefighters incur in the course of performing their jobs would be excludable from income if paid under an accountable plan. A fixed cash amount which does not require documentation of expenses is treated as ordinary wages. They are subject to income tax, social security and Medicare tax withholding.

For a detailed explanation of the accountable plan rules, see section 5 of [Publication 15](#).

State or Local Tax Benefits

In some cases, volunteer firefighters receive benefits in the form of state or local tax credits or rebates. If these benefits are offered in return for services performed, their value represents income to the worker for Federal tax purposes and should be included in taxable wages.

For More Information

The [FSLG web site](#) has more information on all these topics. Our [FSLG Newsletter](#) includes a directory of local FSLG Specialists throughout the country who can assist you with questions involving the tax responsibilities of government entities.

Page Last Reviewed or Updated: February 18, 2010

Firefighters / Rescue Squad Personnel

Your responsibility is **HUGE**

Your risk is **MAMMOTH**

Your dedication is **AWESOME**

We recognize and appreciate your role in our community's welfare and safety.

We have an obligation to support you.
That's why we're offering you a 50% discount on your initial examination and X-Rays at our clinic. LaBarbera Chiropractic & Wellness Center located at 60 Meadowview Ave., Rocky Mount, VA 24151. Call 540-483-1811 to make your appointment.

We know chiropractic will help you be better at what you do. Use the attached certificate during the month of April.

Referral Certificate

For

Emergency Workers

Name _____

Date _____

This certificate valid for April 2012

At LaBarbera Chiropractic & Wellness Center

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Referral Certificate

For

Emergency Workers

Name _____

Date _____

This certificate valid for April 2012

At LaBarbera Chiropractic & Wellness Center

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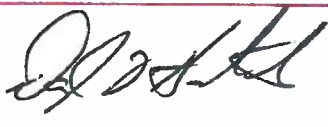
At LaBarbera Chiropractic & Wellness Center

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	Standard Operating Guideline 27	
	Subject:	Chaplain's Committee and Chaplain's Response Program
	Effective Date:	April 1, 2012
	Revision Date:	
	Signature of Approval:	

27.0 PURPOSE

To establish a Chaplain's Committee and guidelines for the operation of the Chaplain Response Program.

27.1 POLICY

27.1.1 The Franklin County Department of Public Safety hereby establishes the Chaplain's Committee and the Public Safety Chaplain Response Program. The committee and the program have been designed to provide spiritual support for members of the public safety system and the community. The following guidelines have been established for the program:

27.2 Organization

27.2.1 The Chaplain's Committee is a standing committee of the Franklin Department of Public Safety. Each January, members of the Chaplain's Committee shall select a chairperson for their committee. The Chairman will be responsible to the commission for the management and operation of the Chaplain's Response Program.

27.3 Committee and Program Membership

27.3.1 Membership in the Chaplain's Committee shall be open to any volunteer or career member of the Franklin County Department of Public Safety. In order to respond to emergency incidents as a member of the Chaplain Response Program, an individual must

- A. Be authorized to respond to emergency scenes as a Chaplain by their volunteer District Chief or the Director of Public Safety,

- B. Be a member of the Chaplain's Committee and be approved to respond to incidents by the Committee Chairperson,
- C. Complete the required Chaplain's training program,
- D. Have completed the Emergency Vehicle Operator's Course,
- E. Completed the Chaplain's preceptor program.

27.3.2 Chaplain's participating in the response program shall be provided with appropriate pagers, identification, and protective equipment by their volunteer company or the Franklin County Department of Public Safety.

27.4 Training

27.4.1 The Chairperson of the Chaplain's Committee shall provide the Franklin County Department of Public Safeties Training Division with a recommended training program for Chaplain's who respond to emergency incidents within 60 days of the adoption of this SOG. The program shall consist of

- A. A basic Chaplaincy program; and
- B. An annual refresher program of at least 8 hours for all Chaplains. Basic Chaplaincy training shall be obtained through certification of ANY of the following programs:
 - 1. Basic, Senior, or Master Level Training Credentials from the International Conference of Police Chaplains (ICPC)
 - 2. Certificate of Basic or Advanced Fire Chaplaincy from the Federation of Fire Chaplains (FFC)
 - 3. Basic or Advanced Level Certification in Critical Incident Stress Management (CISM) or CISM Resiliency Training
 - 4. Basic or Advanced Level Certification in Pastoral Crisis Intervention (PCM)
 - 5. Certification in Training in Mass Casualty Incidents/Fatality Response
 - 6. Industrial and Commercial Ministries Chaplain Seminar

27.4.2 Chaplain's currently serving must complete any required basic training by no later than December 31, 2012.

27.4.3 Chaplain's shall be released for operations:

- A. Upon completion of their basic training,
- B. Following the recommendation of their preceptor and
- C. With the concurrence of the Chairman of the Chaplain's Committee and their volunteer District Chief or Director of Public Safety.

27.5 Chaplain Duty Roster

27.5.1 The Chairperson of the Chaplain's Committee shall ensure that one Chaplain is available for emergency response at all times. The Chairperson shall provide the Division Chief of Operations with a duty roster for the Chaplain Response Program. The roster can be updated as necessary. In the event multiple requests for Chaplain support, any available Chaplain can contact the Public Safety Operations Captain.

27.5.2 The Chairperson of the Chaplain's Committee in correspondence with certified Chaplain's will maintain a schedule that will be given to the Public Safety Answering Point (PSAP) beginning every quarter (January 1, April 1, August 1, October 1) to ensure at least one Chaplain remains on call.

27.6 Radio Designation

27.6.1 Chaplain's participating in the Chaplain Response Program shall receive a radio designation as follows:

- A. "PS 20-29"

27.6.2 The list of radio designations shall be maintained by the Chairperson of the Chaplain Committee and shall be provided to the ECC.

27.7 Emergency Incident Support

27.7.1 Members of the Chaplain Response Program should be notified of the following emergency incidents by the Public Safety Operations Captain via the PSAP:

- A. Cardiac or Respiratory Arrests
- B. Reported Dead-on-Arrival (DOA)
- C. Deaths caused accident or illness
- D. Line of duty deaths or serious injuries to members of the public safety system
- E. Serious automobile accidents, including those involving fatalities or pedestrians struck by automobiles
- F. Other incidents at the discretion of the Incident Commander

27.7.2 Upon the request of a Charge Nurse at any hospital, members of the Chaplain Response Program may respond to support a patient transported by the Franklin County Department of Public Safety or mutual aid agency, their family, a member of the public safety system, or their family. The hospital shall relay their request through the PSAP.

27.7.3 Chaplains shall not respond to the scene of an emergency unless dispatched or requested by the Incident Commander. When requested, Chaplain's shall respond non-emergency and shall report to the Incident Commander upon arrival. Responding Chaplain's will coordinate actions with the Incident Commander.

27.7.4 Responding Chaplain's shall not participate in other emergency or non-emergency activities during an incident. If it is necessary for the Incident Commander to assign a responding Chaplain to other scene duties, a replacement Chaplain, if needed, shall be dispatched to the scene by the PSAP.

27.7.5 Official death or incident notifications shall not be made by members of the Chaplain Response Program unless requested by a supervisor of the Franklin County Sheriff's Office, a Virginia State Police Trooper, or a supervisor from a Franklin County police department. When official death or incident notification is made by a fire and rescue Chaplain, a member of the investigating law enforcement agency shall be present during the notification if possible.

27.8 Non-Emergency Event Support

27.8.1 Members of the Chaplain's Committee are authorized to support non-emergency activities of the fire and rescue system upon the request of the event organizer or family member. Examples of non-emergency events include:

- A. Funerals for members of the fire and rescue system
- B. Hospitals visits for members of the fire and rescue system
- C. Opening or closing ceremonies for fire and rescue events
- D. Counseling for members of the fire and rescue system
- E. Station and other fire and rescue facility dedication ceremonies
- F. Requests from other jurisdictions for support to their fire and rescue system
- G. Other events as requested by volunteer fire and rescue companies or the Department of Fire and Rescue Services

27.9 Transportation Using Privately Owned Vehicles (POV)

27.9.1 Chaplains shall not provide transportation using privately owned vehicles (POV) unless the Incident Commander consents to the transport.

27.9.2 Company and County vehicles shall be used whenever possible to transport family members from the scene of an incident, residence, or other location to a hospital or other facility.

27.10 Operations

27.10.1 Chaplains are to use non-denominational, inclusive prayers or a moment of silence if appropriate for ceremonies when primary purpose of the ceremony is not the advancement of religious beliefs.

- A For example, a Christian Chaplain may begin a non-denominational prayer in a diverse audience with the following:
 - 1. "As a Christian Chaplain, I invite you to pray in your faith, as I pray in the name of the Father, the Son, and the Holy Spirit ..."

27.10.2 A Chaplain may preside, preach, or pray in sectarian language with a like-minded individual that has asked for their assistance or a like-minded congregation that has voluntarily assembled.

27.11 Incident Reporting

27.11.2 Chaplains shall prepare an incident report for each incident that they support. The incident report shall be retained by their host volunteer fire or Rescue Company or the Department of Public Safety as applicable. The form of the incident report shall be approved by the Franklin County Department of Public Safety and shall be an attachment to this guideline.